

# Clermont County 2023 Tax Budget

Presentation/Public Hearing  
June 22, 2022



# Clermont County 2023 Tax Budget

- Ohio Revised Code Section 5705.30 requires a Public Hearing on the Tax Budget and that the budget is Available for public inspection at least 10 days prior to adoption
- Notice of this hearing was published on June 9, 2022
- Required by ORC 5705.28 to be adopted on or before July 15<sup>th</sup> for the following calendar year, scheduled for 6/29/2022
- Details included in the tax budget as set out in ORC 5705.29
- Includes 136 funds; 111 are projected to have activity in 2023
- Proposed 2023 Tax Budget represents the requests of the Elected Officials, Agencies and Departments of the County and does not provide spending authority

# General Property Tax Rates

Fund	Tax Rate	Est Request from Property Tax
<b>Inside 10Mil Limit</b>	<b>3.2</b>	<b>\$16.7M</b>
General Fund	2.1	\$10.9M
County Capital Improvement Fund	1.0	\$5.2M
Park District Fund	0.1	\$0.5M
<b>Outside 10Mil Limit</b>	<b>6.6</b>	<b>\$27.9M</b>
Alcohol, Drug Addiction and Mental Health	0.75	\$3.2M
Children Services	0.80	\$3.4M
Developmental Disabilities	3.25	\$13.4M
Senior Services	1.30	\$5.6M
Park District	0.5	\$2.2M
<b>Total</b>	<b>9.8</b>	<b>\$44.6M</b>

# Clermont County 2023 Tax Budget

General Fund

2.1mil property tax rate

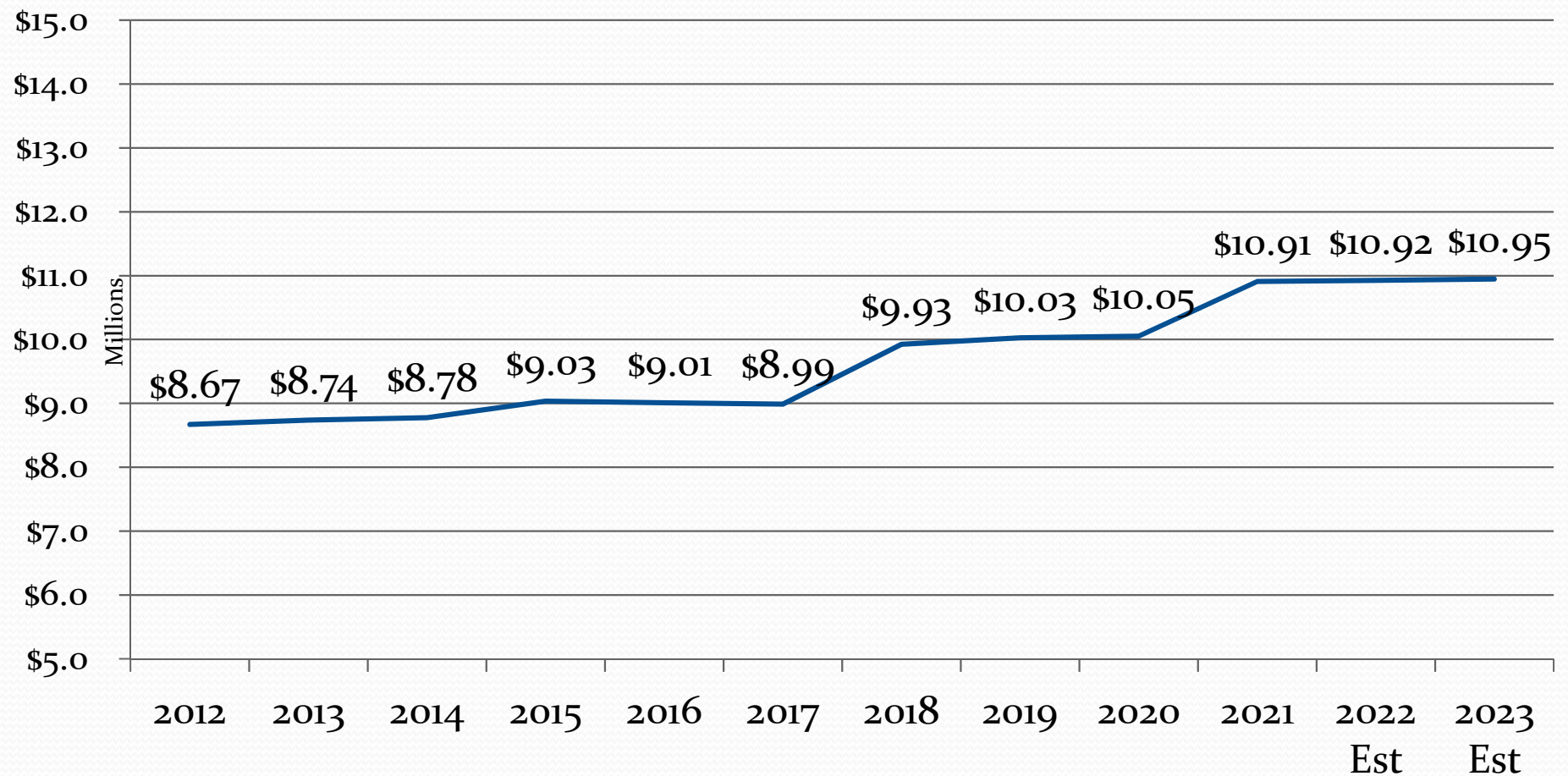


# Clermont County General Fund

- General Operating fund of the County
- Represents approximately a quarter of the total receipts & expenditures budgeted by the BCC
- Funds most County Elected Officials' activities
  - 20 of the 21 elected officials are funded with general funds
- Provides for mandated services related to
  - Criminal Justice - Sheriff's activities, Jails, Probations
  - General Government - BCC, Auditor, Treasurer, Recorder, Board of Elections
  - Judicial Services - Courts, Clerks, Prosecutor, Public Defender
  - Public Safety - Comm Center, Building Inspection, Coroner
  - Health & Human Services - Veterans, DJFS, OH Dept of Health's Children with Medical Handicaps

# General Fund Property Tax Receipts

(Includes State Revenues related to property taxes)



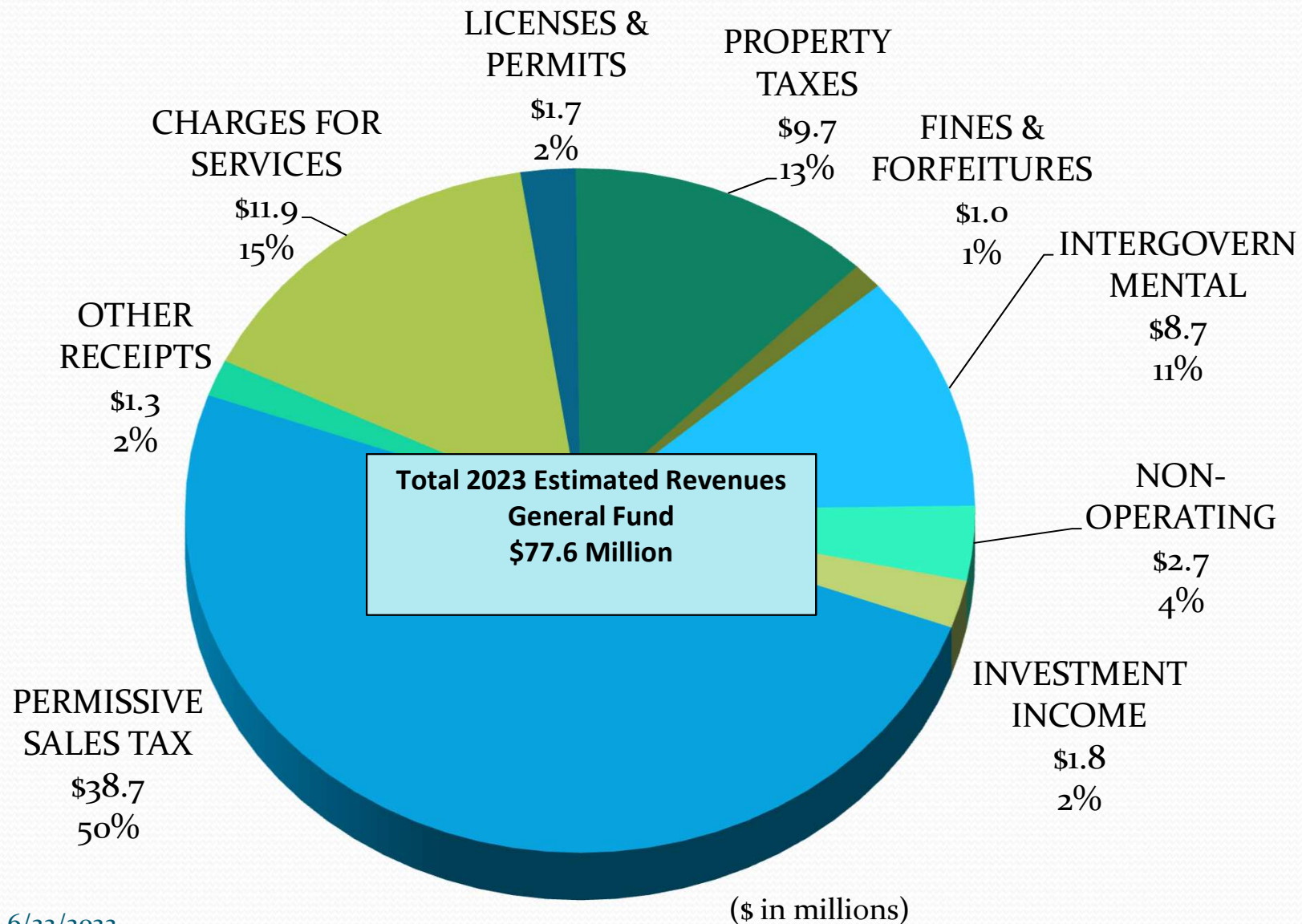


# General Fund Revenue Trend

Revenue Type	2020	2021	Estimated 2022	Estimated 2023
PERMISSIVE SALES TAX	30,733	35,522	37,600	38,728
CHARGES FOR SERVICES	10,186	12,724	12,097	11,934
PROPERTY TAXES	8,918	9,701	9,714	9,734
INTERGOVERNMENTAL	6,313	7,757	8,381	8,667
INVESTMENT INCOME	2,210	1,044	1,250	1,750
TRANSFERS	500	500	500	500
FINES & FORFEITURES	772	985	980	965
LICENSES & PERMITS	1,390	1,768	1,745	1,745
OTHER RECEIPTS	771	825	861	843
<b>Operating Total</b>	<b>\$61,793</b>	<b>\$70,826</b>	<b>\$73,128</b>	<b>\$74,866</b>
NON-OPERATING	5,104	4,934	3,470	2,734
<b>Grand Total</b>	<b>\$66,897</b>	<b>\$75,760</b>	<b>\$76,598</b>	<b>\$77,600</b>

(\$ in thousands)  
may not add due to rounding

# 2023 General Fund Revenues by Type

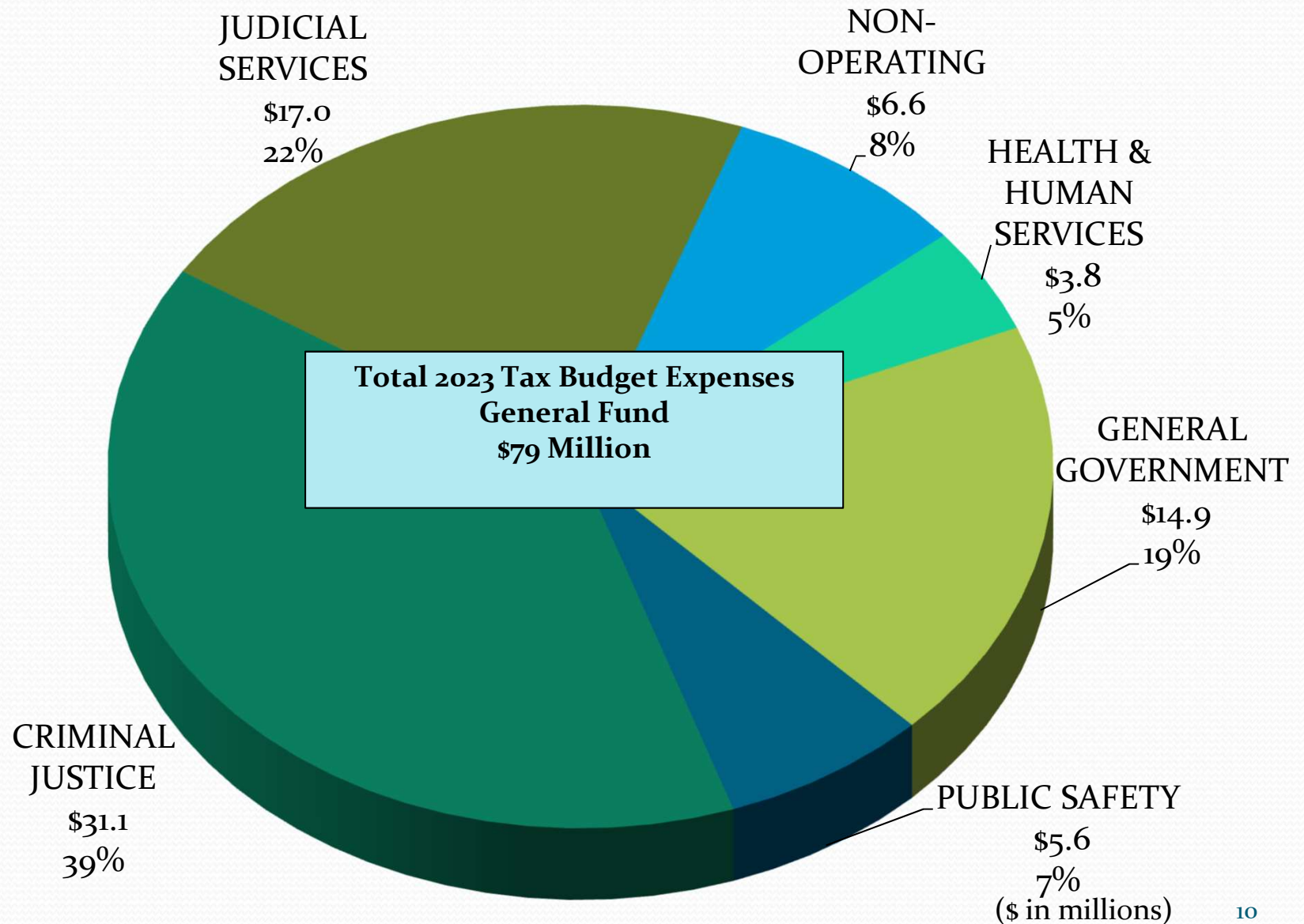




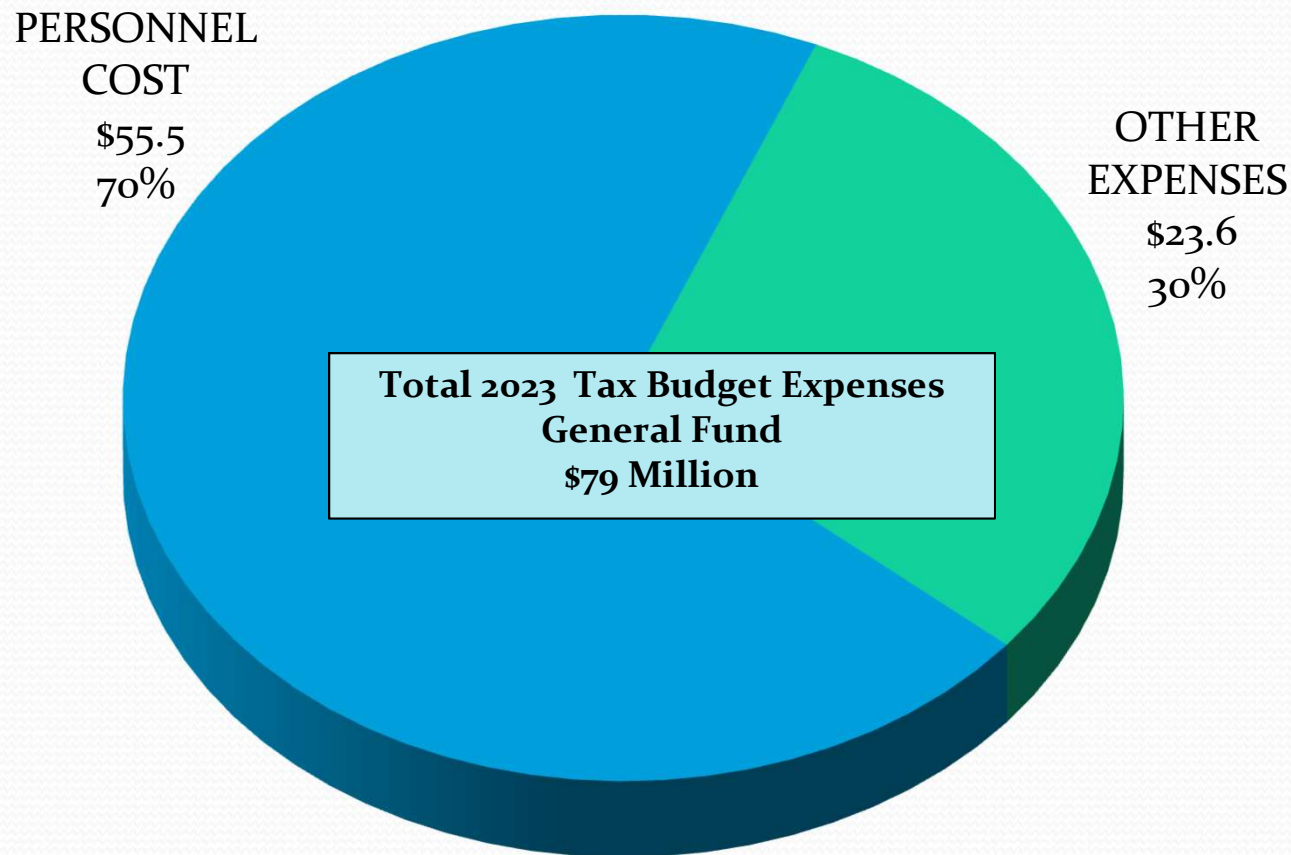
# General Fund Expense Trend

Program	2020	2021	Estimated 2022	Estimated 2023
General Government	11,999	12,687	14,161	14,944
Health & Human Services	2,915	2,692	3,312	3,767
Judicial Services	13,983	14,243	15,996	16,976
Criminal Justice	22,350	26,719	29,554	31,058
Public Safety	3,845	4,766	5,314	5,621
<b>Total Operating Expenses</b>	<b>\$55,091</b>	<b>\$61,108</b>	<b>\$68,336</b>	<b>\$72,366</b>
Non-Operating	3,686	2,393	12,384	6,643
<b>Total Expenses</b>	<b>\$58,778</b>	<b>\$63,500</b>	<b>\$80,720</b>	<b>\$79,009</b>

# 2023 General Fund Expenses by Program



# 2023 General Fund Expenses by Type



(\$ in millions)





## **ESTIMATED CASH FLOW/GENERAL FUND BALANCE**

12/31/2021 Cash Balance	\$48,264,400
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2022 Revenue Estimate	\$76,598,251
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2022 Expense Estimate	\$80,720,259
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<b>12/31/2022 Est Cash Balance</b>	<b>\$44,142,391</b>
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2023 Revenue Estimate	\$77,600,387
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2023 Expense Estimate	\$79,008,987
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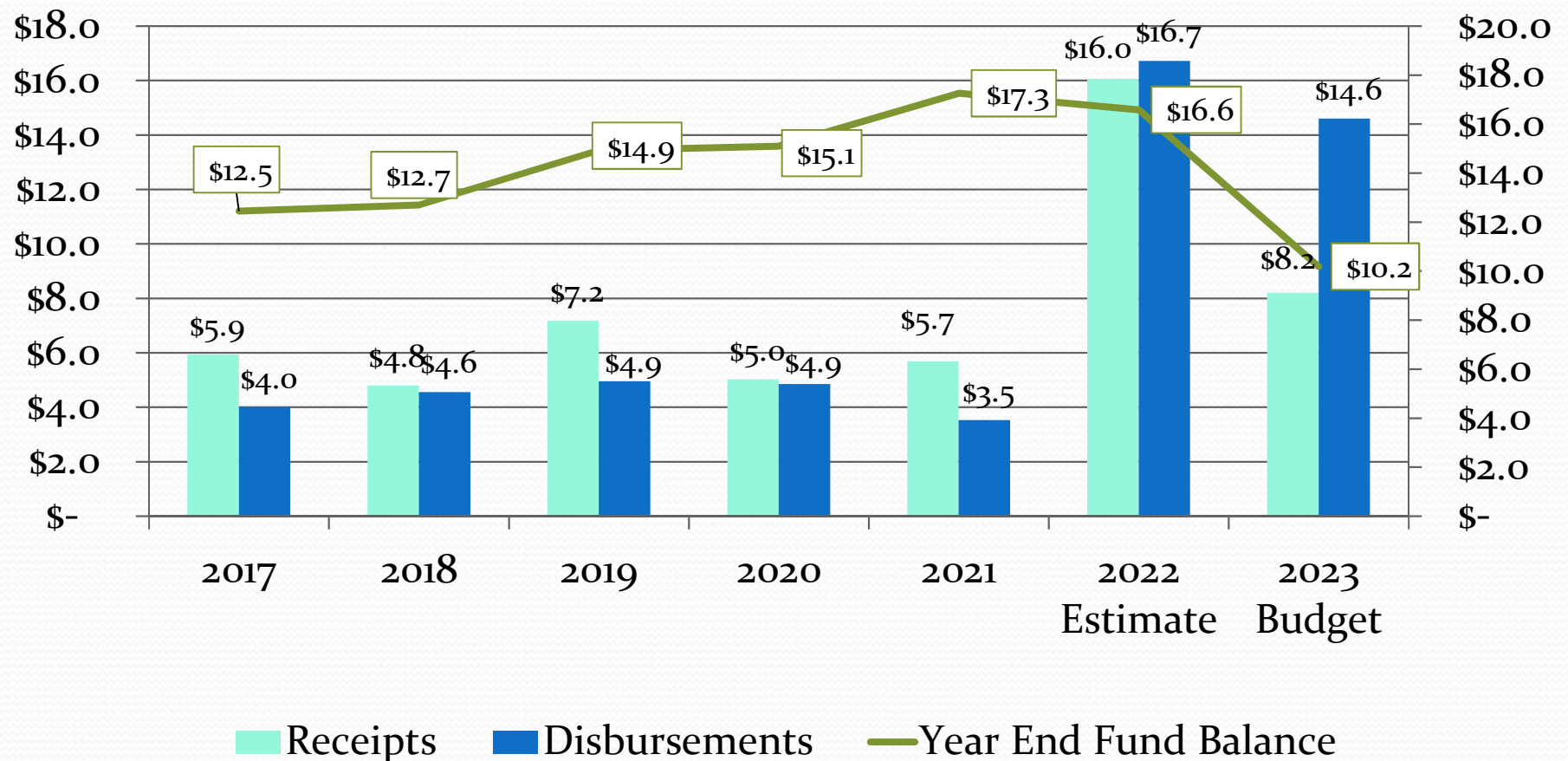
<b>12/31/2023 Est Cash Balance</b>	<b>\$42,733,792</b>
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# Clermont County 2023 Tax Budget

Capital Improvement Fund  
1.0 mil property tax rate

# Capital Improvement Fund

Actual and Estimated Receipts, Disbursements and Fund Balance





# Clermont County

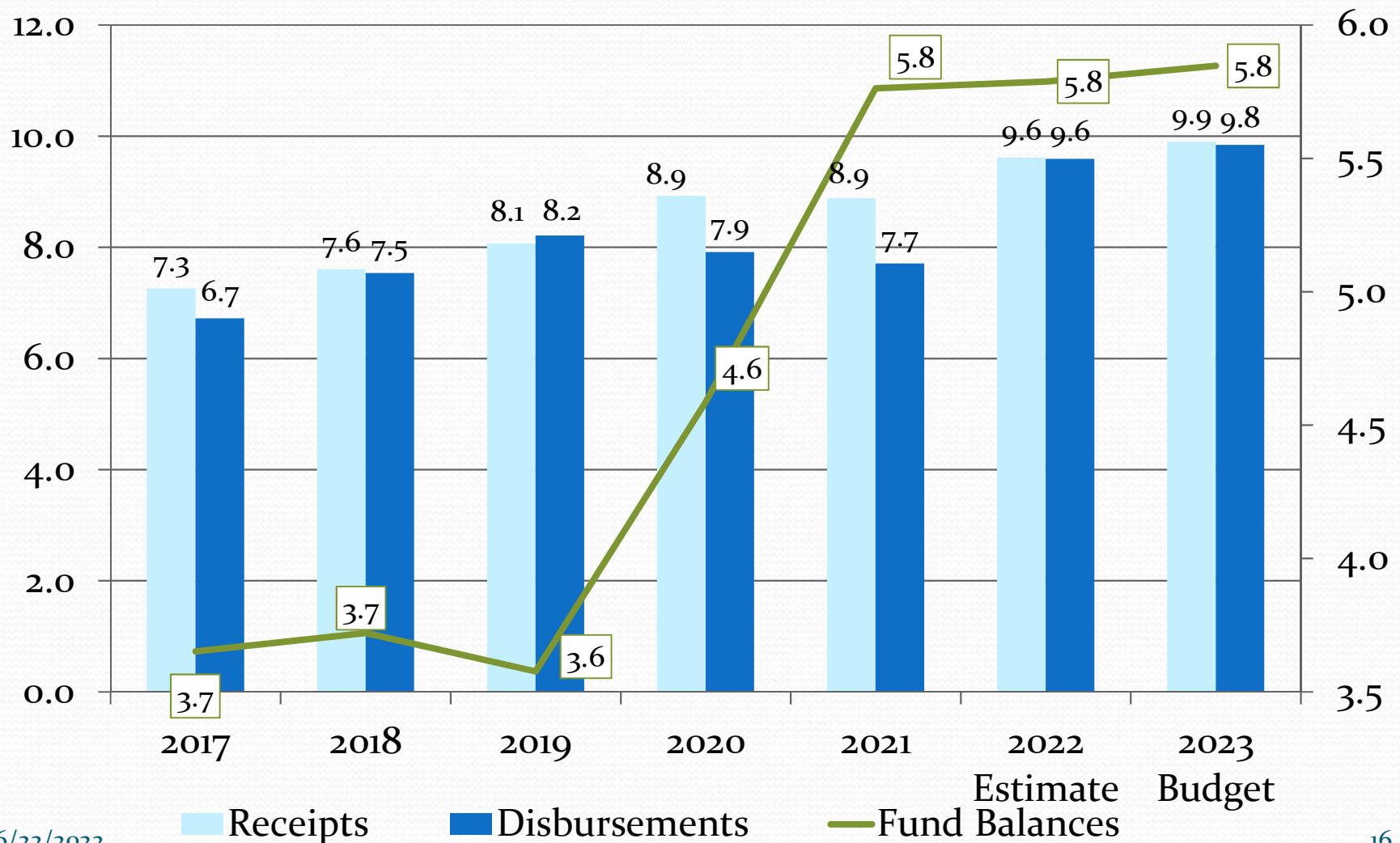
## 2023 Tax Budget

Alcohol, Drug Addiction & Mental Health Fund

0.75 mil property tax rate

# Alcohol, Drug Addiction & Mental Health Fund

Actual and Estimated Receipts, Disbursements and Fund Balance



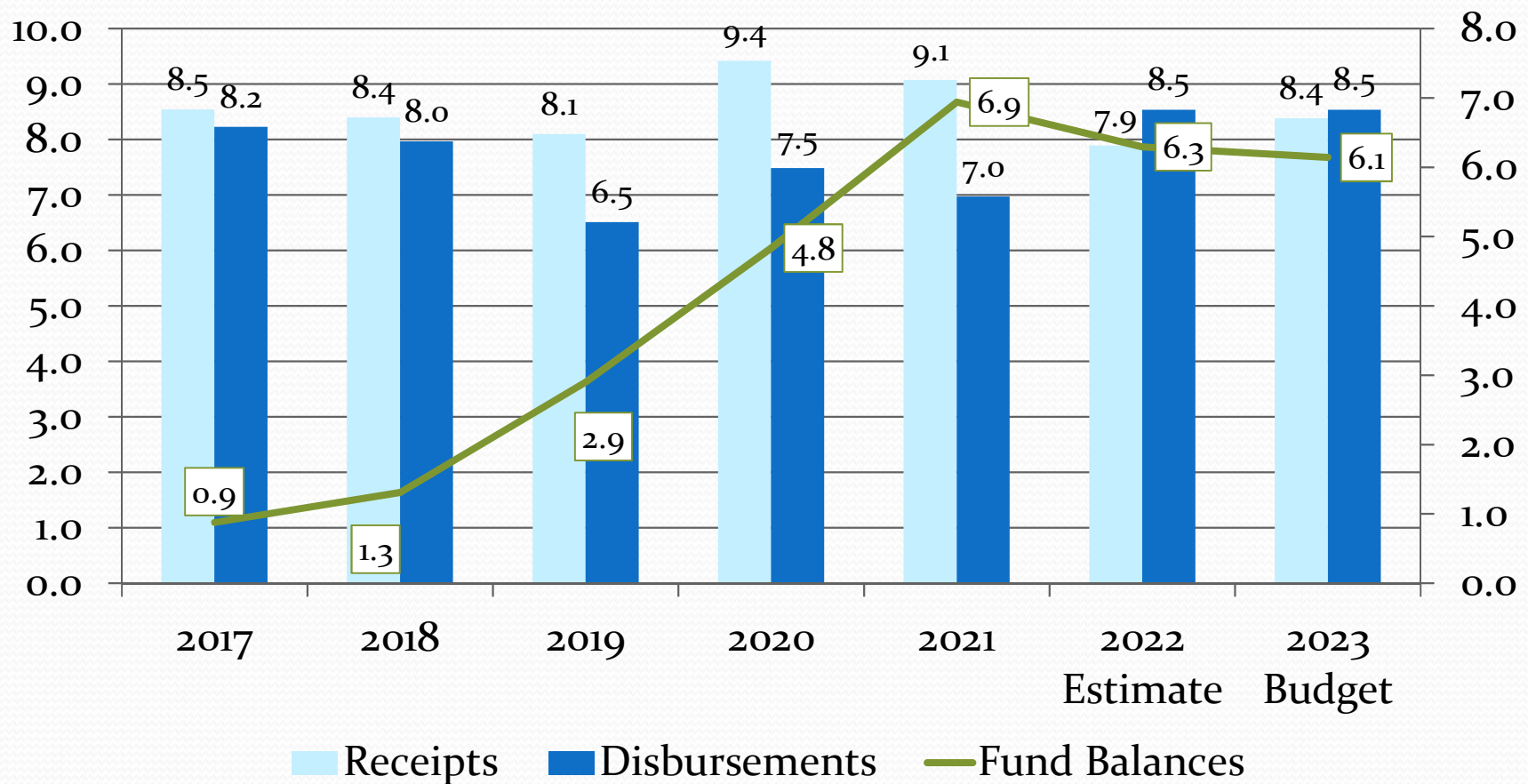
# Clermont County 2023 Tax Budget

Children Services Levy Fund  
0.8 mil property tax rate



# Children Services Levy Fund

## Actual and Estimated Receipts, Disbursements and Fund Balance

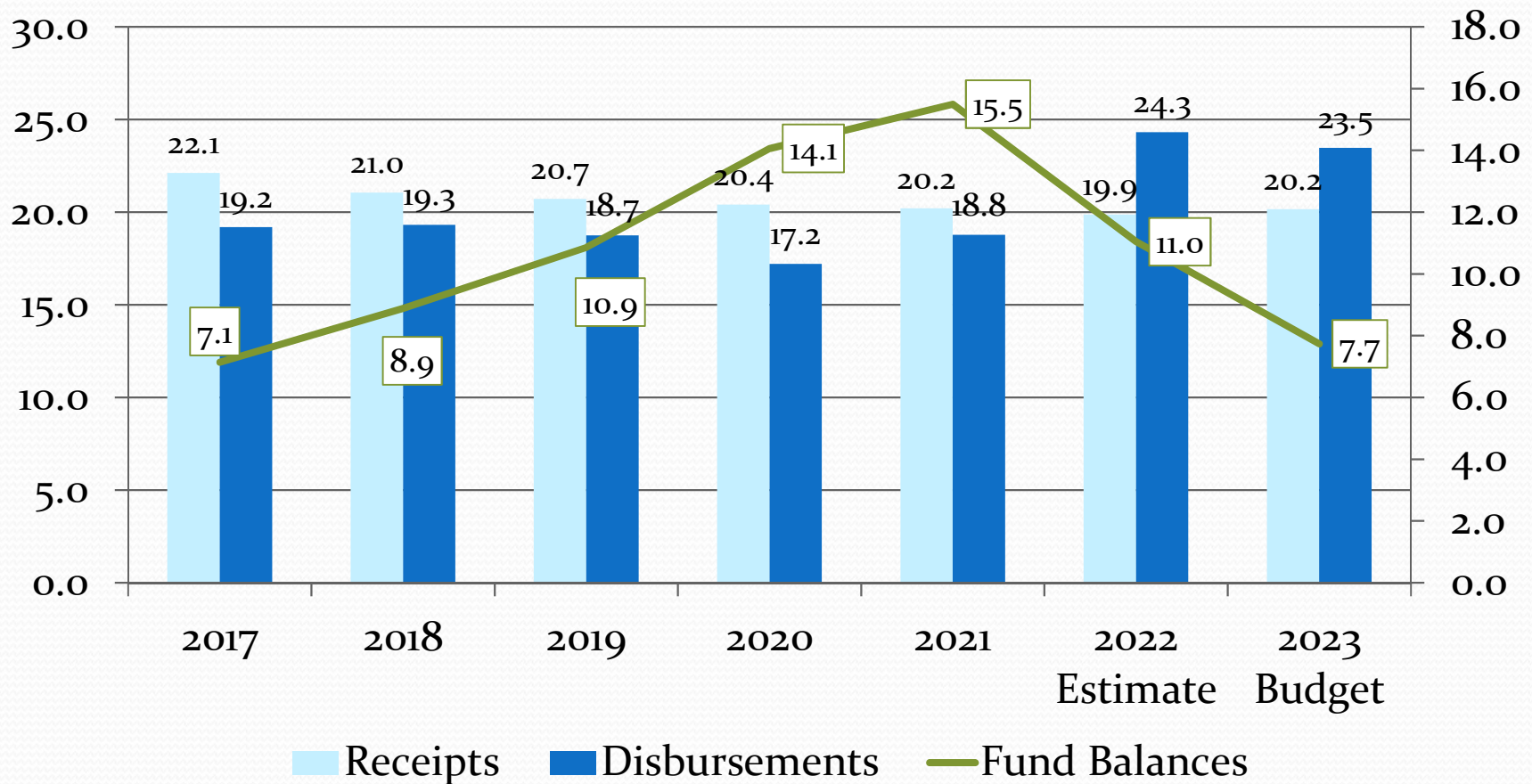


# Clermont County 2023 Tax Budget

Developmental Disabilities Funds  
3.25 mil property tax rate

# Developmental Disabilities Funds

Actual and Estimated Receipts, Disbursements and Fund Balance



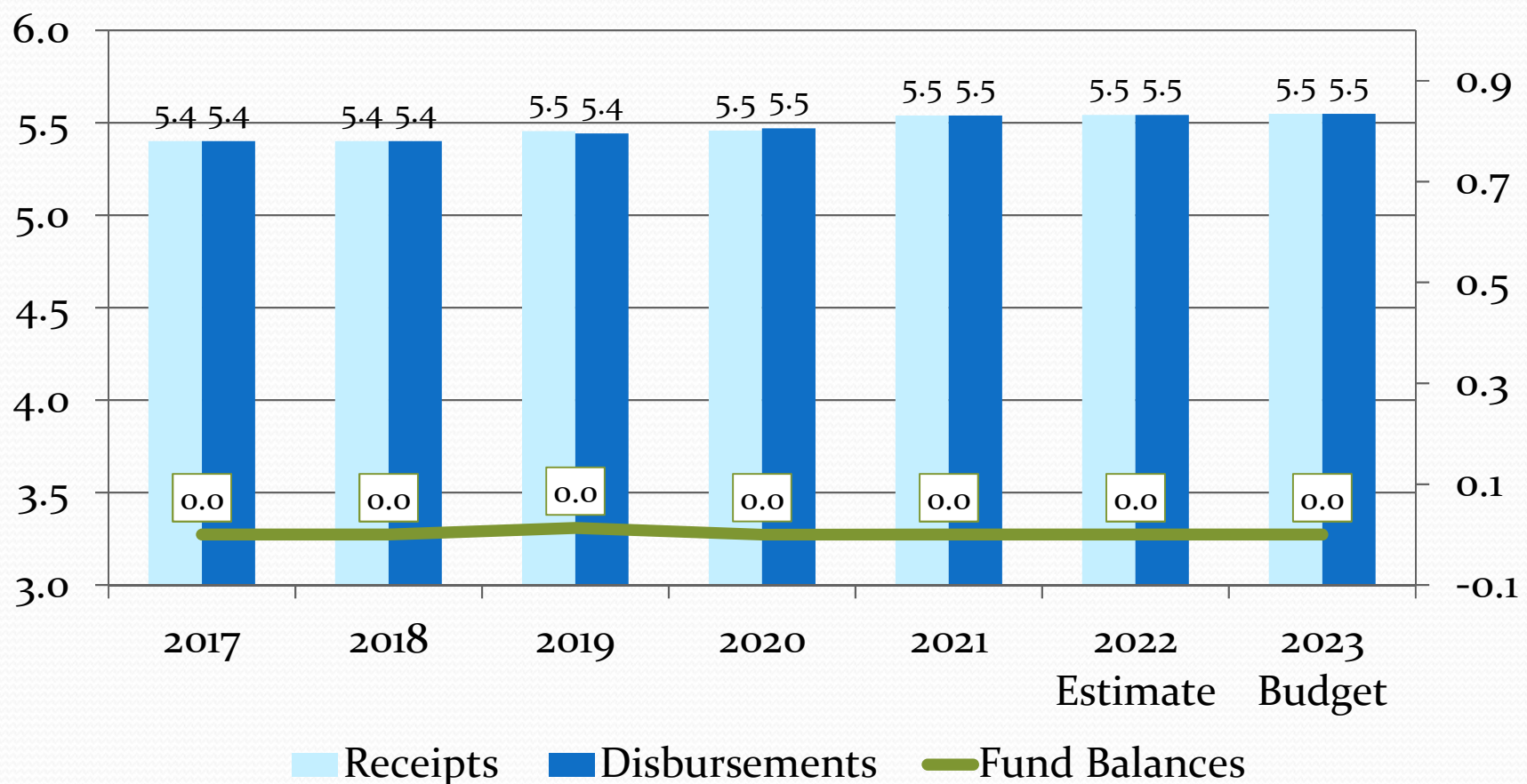


# Clermont County 2023 Tax Budget

Senior Services Levy Funds  
1.3 mil property tax rate

# Senior Services Levy Funds

Actual and Estimated Receipts, Disbursements and Fund Balance



# Clermont County 2023 Budget

All BCC Budgeted Funds





# COVID-19 Pandemic- Related Assistance Funds

# American Rescue Plan Act – State & Local Fiscal Recovery Funds

- Received the total allocation of \$40,096,219
  - Uses are more restrictive than CARES Act Funds
    - Broader use for Revenue Replacement Portion
  - Limits Infrastructure Projects
    - Water & Sewer
    - Broadband
  - Must be obligated by December 31, 2024
    - Must be expended by December 31, 2026
- Revenue Replacement estimate based on US Treasury formula
  - Calculated across most County funds
    - Approximately \$12.4M for 2020 & 2021
    - Will increase based on 2022 and 2023 revenues
    - Same Deadlines as other ARPA monies
  - Can be used for any governmental purpose
    - Current Major Expense Planned is Road infrastructure



## Local Coronavirus Relief and Recovery Funds CARES Act – Expired / All funds expended

	2020 Actual	2021 Actual	2022 Actual
CARES Funds – REVENUES      Federal	\$ 9,873,334.43		
Interest	\$ 17,514.62	\$ 7,717.04	
EXPENSES	\$ 8,384,142.12	\$ 1,425,059.02	\$ 89,364.95

## American Rescue Plan Act

	2021 Actual	2022 Estimates	2023 Budget
ARPA Funds – REVENUES Federal	\$ 20,048,109.50	\$ 20,048,109.50	\$ 0.00
EXPENSES	\$ 0.00	\$ 15,000,000.00	\$ 25,000,000



## Emergency Rental Assistance Funds

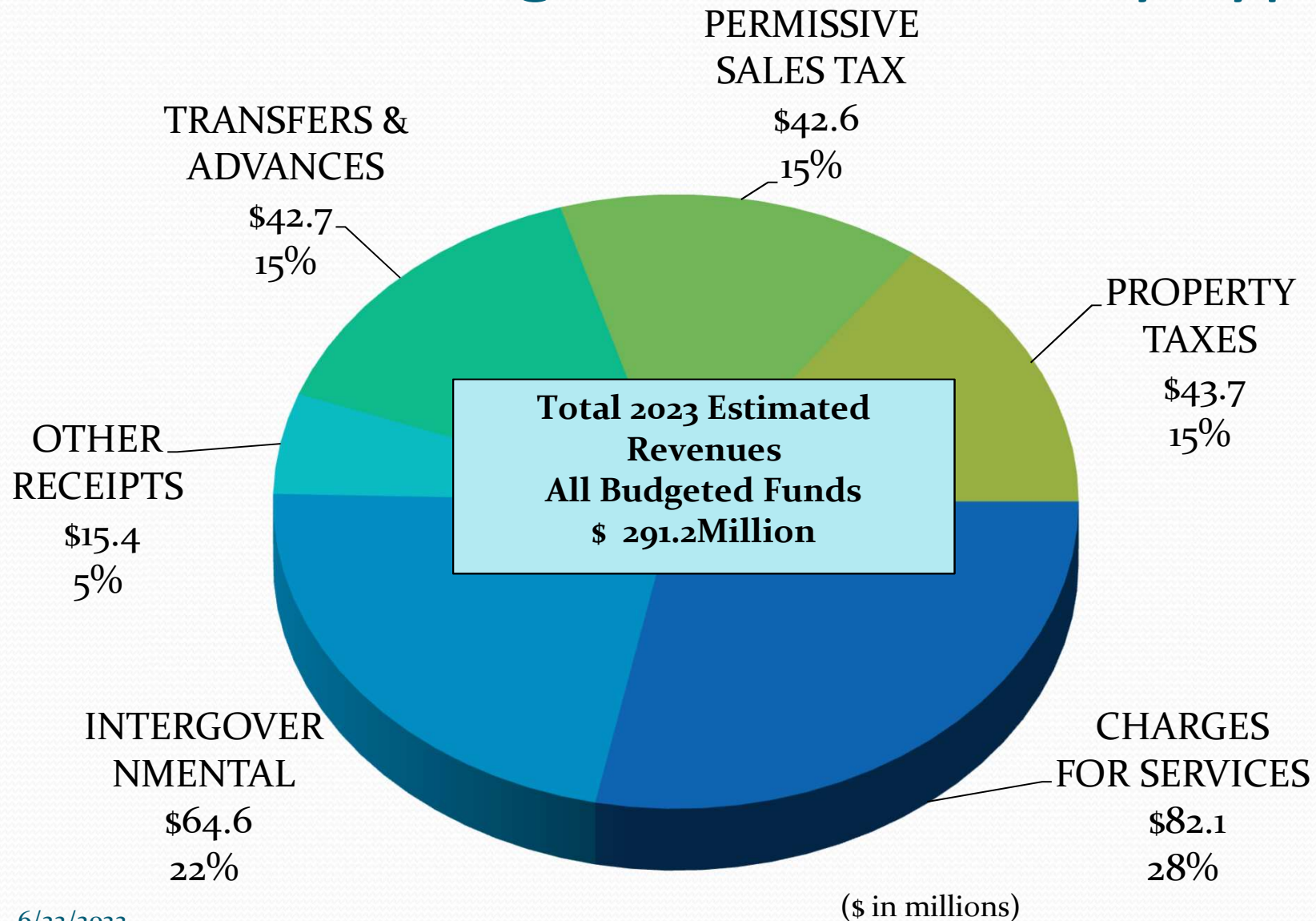
	2021 Actual	2022 Estimate	2023 Budget
Emergency Rental Assistance 1- REVENUES	\$ 6,162,104.70	\$ 0.00	\$ 0.00
ERA 1 DIRECT EXPENSES	\$ 1,291,623.05	\$ 1,041,034.32	\$ 0.00
ERA 1 REALLOCATED	\$ 598,320.27	\$ 3,231,127.06	
Emergency Rental Assistance 2 - REVENUES	\$ 1,950,314.00	\$ 0.00	\$ 0.00
ERA 2 EXPENSES	\$ 47,209.79	\$ 920,060.63	\$ 403,104.00
ERA 2 REALLOCATED	\$ 0.00	\$ 579,939.58	\$ 0.00

- Administered through the County's Dept of Job & Family Services
- Assist eligible households unable to pay rent & utilities
  - Inability must be due to the COVID-19 pandemic
  - Individuals not eligible if accessed other funding sources for same purpose
- Sub-grant agreements with Clermont County Community Services, Inc.
- ERA 1 Funds expire September 30, 2022
- ERA 2 Funds available through September 30, 2025

# All BCC Budgeted Revenues Trend

FUND GROUP	2020	2021	Estimated 2022	Budget 2023
General	66,910	75,765	76,602	77,604
Discretionary Capital	6,723	5,698	21,043	8,203
Special Revenue	74,149	93,116	93,881	71,518
Enterprise Funds	45,819	81,251	73,199	81,545
Outside Agencies	31,493	31,414	32,479	32,388
Internal Service Funds	24,757	19,056	19,055	19,103
Special Assessment Debt	788	700	674	640
General Obligation Debt	70	68	64	62
OPWC Debt	118	119	102	102
<b>Grand Total</b>	<b>\$250,829</b>	<b>\$307,188</b>	<b>\$317,098</b>	<b>\$291,166</b>

# 2023 BCC Budgeted Revenues by Type





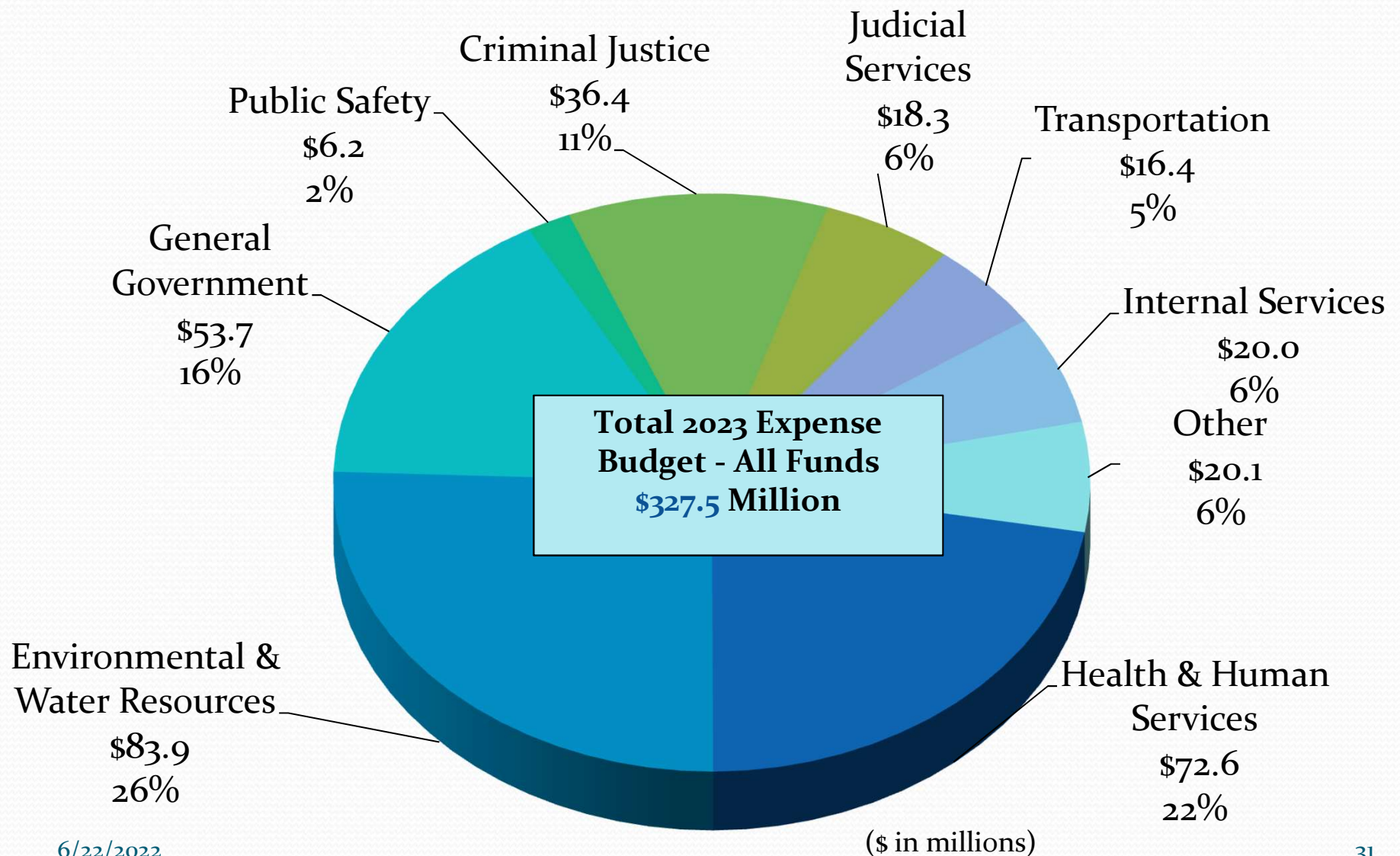
# All BCC Budgeted Expense Trend

Fund Type	2020	2021	Estimated 2022	Estimated 2023
General	59,347	63,427	80,720	79,109
Discretionary Capital	4,872	3,526	18,800	11,418
Special Revenue	68,939	65,847	94,845	97,827
Enterprise Funds	46,531	44,746	73,972	82,369
Outside Agencies	27,140	28,564	37,309	35,962
Internal Service Funds	20,664	20,325	19,938	19,988
Special Assessment Debt	800	699	674	640
General Obligation Debt	89	85	87	89
OPWC Debt	60	179	111	102
<b>Grand Total</b>	<b>\$228,442</b>	<b>\$227,398</b>	<b>\$326,456</b>	<b>\$327,503</b>

2023 Capital includes \$7,624M anticipated 2022  
encumbrance payments on projects  
6/22/2022

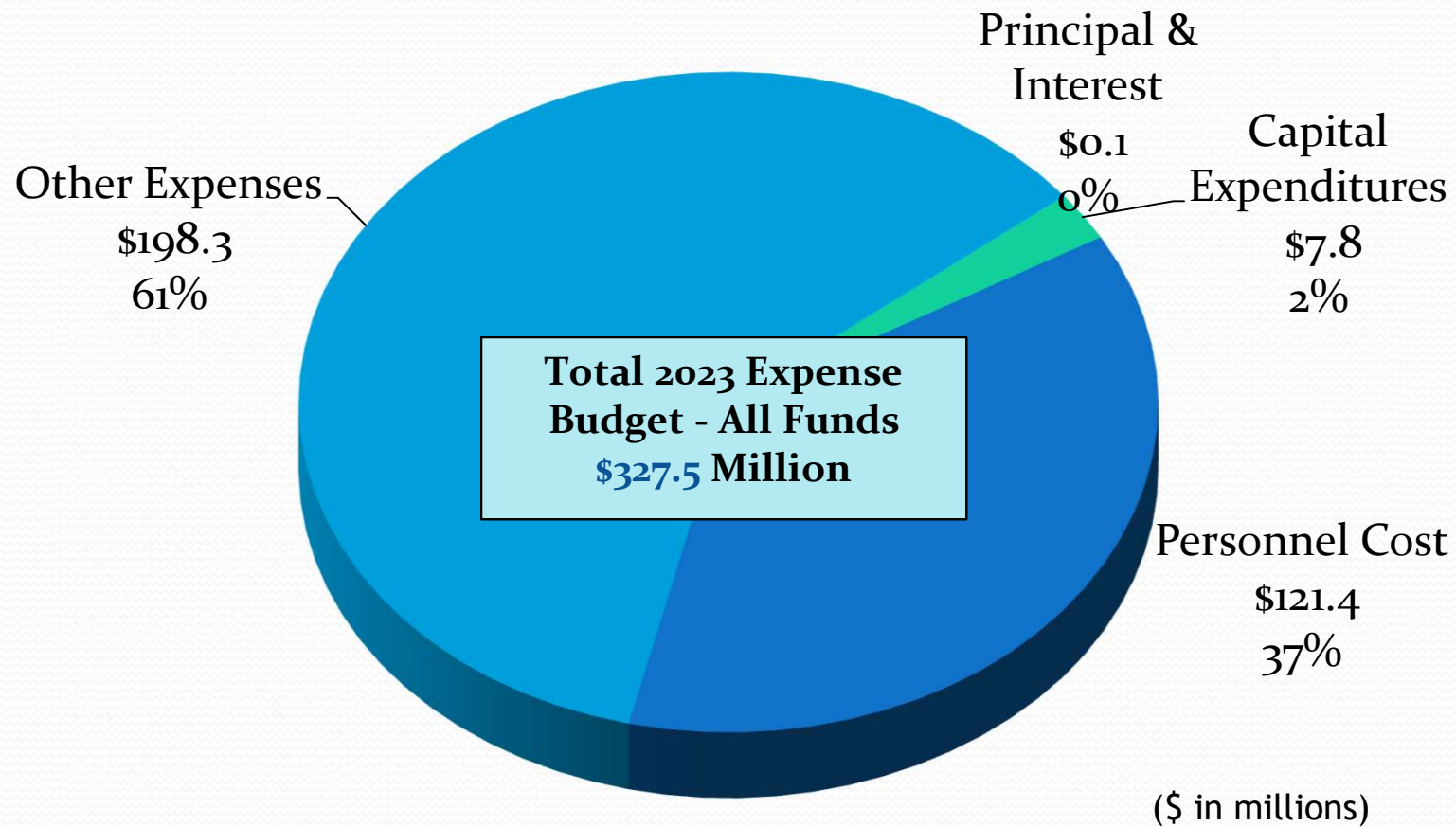
(\$ in thousands)  
may not add due to rounding

# 2023 BCC Budgeted Expenses by Function





# 2023 All BCC Budgeted Expenses by Type





# 2023 Budget - All BCC Budgeted Funds

## Cash Flow Summary

Fund Type	Est 12/31/2022 Fund Balances	2023 Estimated Revenues	2023 Estimated Expenses	Est 12/31/2023 Fund Balances
General	50,396	77,604	79,109	48,891
Discretionary Capital	22,690	8,203	19,041	11,852
Special Revenue	60,091	71,518	97,827	33,782
Enterprise Funds	54,379	81,545	82,369	53,555
Outside Agencies	18,769	32,389	35,962	15,196
Internal Service	5,813	19,103	19,988	4,929
Special Assessment Debt	68	640	640	68
General Obligation Debt	102	62	89	75
OPWC Debt	51	102	102	51
<b>Grand Total</b>	<b>\$212,359</b>	<b>\$291,166</b>	<b>\$335,126</b>	<b>\$168,398</b>

(\$ in thousands)  
May not add due to rounding



# Funds to Watch

- Dog & Kennel Fund
  - 2021 was the first year of the County reclaiming operation of the animal shelter since 1995
- Fleet Maintenance Fund (Internal Service)
  - No General Fund support built into the 2023 request at this time
  - Repayment of Advances not included
  - Continue Review of service rates, options and customer base

**David Painter**  
**President, OKI Regional Council of Governments, Clermont County Commissioner**  
**101 East Main Street**  
**Batavia, OH 45103**

June 22, 2022

Mark Policinski, Secretary, Chief Executive Officer  
Robert Koehler, Deputy Executive Director  
Gary Moore, First Vice President  
Josh Gerth, Second Vice President  
Kenneth Reed, Treasurer  
**OKI Regional Council of Governments**  
720 E. Pete Rose Way, Suite 420  
Cincinnati, Ohio 45202

Dear Sirs:

In October of 2019, the OKI Regional Council of Governments approved funding for decreasing the capacity of US 52, from four lanes to two and installing four roundabouts, in the area of the Village of New Richmond.

Now in 2022, that plan has come under notable scrutiny and is creating notable public division. That is concerning to me as a resident of the area.

I believe we are obligated to listen to the people. I also am committed to fiscal responsibility with tax funds. I have asked the Village of New Richmond to hold an advisory vote for the public to be engaged in the decision-making process. That vote, if authorized, would take place in November of 2022.

The Ohio Supreme Court has authorized advisory elections when called for by a municipal government. The process is discussed in the Ohio Secretary of State "Ohio Ballot Questions and Issues Handbook" which can be found on the Ohio Secretary of State website<sup>1</sup>.

I believe we should take all necessary steps to allow for public, democratic engagement to take place within the process and that we should reconsider the project based on its outcome. In the interim, we should proceed cautiously and pause commitments related to the project where possible. We should discuss this at our July 14, 2022 meeting.

Sincerely,

David Painter

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<sup>1</sup> <https://www.ohiosos.gov/globalassets/elections/eoresources/general/questionsandissues.pdf> (Chapter 11 – Page 196 in the PDF).



**David Painter**  
**President, OKI Regional Council of Governments, Clermont County Commissioner**  
**101 East Main Street**  
**Batavia, OH 45103**

June 22, 2022

Glenn Ewing  
Mayor, Village of New Richmond  
Light-Ashburn Memorial Building  
102 Willow Street  
New Richmond, OH 45157

Dear Mr. Ewing:

In October of 2019, the OKI Regional Council of Governments approved funding for decreasing the capacity of US 52, from four lanes to two and installing four roundabouts in the area of the Village of New Richmond.

Now in 2022, that plan has come under notable scrutiny and is creating notable public division. That is concerning to me as a resident of the area.

I believe we are obligated to listen to the people and believe you should, on your council, authorize an advisory vote be conducted for the public to be engaged in the decision-making process. I also am committed to fiscal responsibility with tax funds.

The Ohio Supreme Court has authorized advisory elections when called for by a municipal government. The process is discussed in the Ohio Secretary of State "Ohio Ballot Questions and Issues Handbook" which can be found on the Ohio Secretary of State website<sup>1</sup>.

I believe your council should certify an advisory vote on the roundabout project to be on the earliest possible ballot. I believe that will be November 8, 2022. I will be asking the OKI Regional Council of Governments, of which I am President, of the advisory vote and to take any steps necessary to allow for it to be considered.

Sincerely,

David Painter

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<sup>1</sup> <https://www.ohiosos.gov/globalassets/elections/eoresources/general/questionsandissues.pdf> (Chapter 11 – Page 196 in the PDF).